



## Union County Government Short-term Rentals Effective April 8, 2023

# What is the difference between a Short-term Rental and a Tourist Accommodation?

A Tourist Accommodation is a single property containing more than one STR owned by the same property owner. In this case, the Tourist Accommodation Permit is required by the State of Georgia Department of Public Health. A Short-term Rental is a single dwelling on a piece of property occupied for a duration of 30 days or less and is subject to the Union County Short-term Rental Ordinance.

#### How much is the local STR excise tax?

The Union County STR excise tax is 5% of gross rent and fees collected for occupancy of 30 days or less.

#### What is the STR Tax Return?

In keeping with the requirements of the State of Georgia, Union County asks that all STR licensees file a monthly tax return indicating revenues received and taxes paid, whether an STR is rented or not rented during a given month. In the event that a property receives no STR revenue during a given month, a \$0 tax return must be filed using the new online system.

# VRBO and AirBnB collect and pay my taxes for me. Do I need to do anything else concerning the excise taxes?

Yes, a monthly tax report needs to be filed in the online environment. While VRBO and AirBnB do collect and remit taxes for property owners; they do not provide any identifying information linking taxes with individual properties. In other words, these third-party innkeepers send one lump-sum check and no details indicating which properties are paying. Because they do not give us the details we need to give property owners credit, the exact dollar amounts need to be reported monthly.

#### How do I apply for a Short-term Rental License?

Union County has invested in an online system to expedite the application process for an STR. The website can be found at this address: YET TO COME. To further expedite the application process, please note that you will need to upload a copy of your driver's license, a SAFE affidavit form, and a copy of the septic permit/evaluation for the STR property.

### Does my new STR license expire?

Yes, your STR license will expire on July 31 of each year.

# How much does the Union County STR License cost?

Under the current fee schedule, the STR license is \$150 and is renewed at the same rate each year.

## If I sell my house, is my STR License transferable?

A Union County STR License is not transferable; however, if an STR property is sold, the new owner will receive the first right of refusal in applying for and receiving an STR License for the property. A new owner has 15 days from the closing date to make that application.

#### What is a local Registered Agent?

A local registered agent is an individual with the legal authority to make and act on decisions of tenancy, building maintenance, complaints, and repairs. This could be the property owner, a property manager, or anyone else who can quickly address situations that might arise concerning the rental property.